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GAMBIT GAMES

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D. Dorland
Managing Director

December 7, 1963

The Commission on Taxation,
The Province of Ontario,
Legislative and Executive Buildings,
Queen's Park, Toronto.

Gentlemen:

May I urge upon you the basic details of a plan affecting Taxation which, at the same time, would probably be helpful in creating employment for tradesmen and craftsmen at a time when there seems to be a general need for opening up new channels of occupation? The plan has received favourable attention from Premier L. B. Pearson at Ottawa, and has been brought to the desk of the Honourable Minister of Finance, from whom there has been received an acknowledgment.

In brief, it goes like this:

A. In a field of taxation similar to the Income Tax, (Federal), exemptions would be granted to INDIVIDUALS who employed tradesmen and craftsmen, such as PLUMBERS, ELECTRICIANS, CARPENTERS, AND THE LIKE, tothe amount of tradesmen's bills submitted for IMPROVEMENTS on established properties.

This exemption would be similar to the Income Tax Exemption on Medical Expenses.

(Note: The equivalent of this exemption, and POSSIBLY MORE, would accrue to the taxing government in the form of taxes on the incomes of the tradesmen and craftsmen, as well as in the form of taxes on materials used by craftsmen and tradesmen.)

B. To further encourage the employment of tradesmen and craftsmen, the MUNICIPAL governments should no longer burden the taxpayer with assessments on IMPROVEMENTS TO ESTABLISHED PROPERTIES OF INDIVIDUALS. (This form of taxation belongs in the dark ages.)

It is believed that PROPERTY TAXATION AT THE MUNICIPAL LEVEL has been recognized as being outmoded and unfair. Some form of income tax would be much more equitable.

I wish to thank you for this consideration in the reading of the proposal.

God help us all.

Yours truly,

Ray O. Dorland, B. Comm.